

Balance Sheet
For Period Ending 7/31/2018

	Book Value
	Jul 2018
	Actual
Assets	
Current Assets	
Other Current Assets	
Act 833 - Restricted Funds	24,916.57
ANRC Bond Sinking Fund	60,843.38
Cash in Checking- Revenue Fund	42,141.56
Cash in P/R Checking	(5,037.20)
Change Box - Campground	50.00
Change Fund - 18-Hole Clubhous	500.00
Change Fund - Rec Center	300.00
Current Taxes Invested	136,159.52
Debt Service (Treatment Plant)	1,138,838.32
Equipment Reserve - Restricted	228,167.32
Fire Wise	8,150.97
Money Market Demand Account	1,443,018.70
Petty Cash - Office	500.00
Restricted Fire Dept Funds	30,500.00
Restricted Road Funds	80,000.00
Undesignated Reserve - Restrict	1,095,151.75
Utility Improvements	49,653.15
Water Escrow Deposits	28,298.91
Allowance for Uncollectable As	(54,974.36)
AR - Water & Sewer Sales	115,137.33
Assessments Receivable - Curre	1,034,558.94
Assessments Receivable - Noncu	127,987.01
Assessments Receivable - Penal	36,530.49
Debt Service Receivable - Curr	103,540.43
Debt Service Receivable - Deli	14,336.07
Inventory - Beer	1,236.74
Inventory - Beverage	356.40
Inventory - Food	2,183.92
Inventory - Pro Shop	53,473.97
Inventory - Rec. Center	845.88
Prepaid Expenses	116,265.55
Total Current Assets	\$5,913,631.32
Fixed Assets	
Accumulated Depreciation	
Accumulated Depreciation	(26,966,066.36)
Fixed Assets	
Land	
Land	1,499,173.01
Buildings & Improvements	
18H Golf Course	1,317,100.45
9-Hole Golf Course	1,143,916.69
Buildings	4,180,374.68
Fire and Security Equipment an	1,168,013.01
Recreational Facilities	1,054,560.98
Restaurant	67,977.00
Sewer System	18,285,851.07
Streets and Roads	8,653,121.60
Water System	7,832,078.33

Balance Sheet
For Period Ending 7/31/2018

	Book Value Jul 2018 Actual
Machinery & Equipment	
Office Equipment	89,008.33
Public Works-Machinery and Equ	992,406.44
Total Fixed Assets	\$19,317,515.23
Other Assets	
Other Assets	
Deferred Outflows of Resources	67,962.00
Total Other Assets	\$67,962.00
Total Assets	\$25,299,108.55
Liabilities	
Current Liabilities	
Payroll Liabilities	
Accounts Payable - Trade	125,764.38
AR Dept of Workforce Services	153.56
MHBF Payable	(409.00)
Accounts Payable - Health Dept	533.20
Accrued Interest Payable (ANRC	19,317.60
Customer Deposits	3,185.05
Customer Donation	979.80
Gift Certificates - Pro Shops	(16,621.74)
Golf Tournament Prize Money	27,407.97
Sales Tax Payable	8,396.05
Wages Payable	1.43
Water Escrow Deposits	28,179.13
Total Current Liabilities	\$196,887.43
Long Term Liabilities	
Other Liabilities	
Bonds Payable	4,077,364.73
Long Term Note Pay/Flotation	422.51
Long Term Notes Pay/Golf Equip	40,980.98
Deferred Inflows of Resources	3,828.00
Net Pension Liability	233,089.00
Total Long Term Liabilities	\$4,355,685.22
Total Liabilities	\$4,552,572.65
Fund Balance	
Suplus Carryover	
Retained Earnings	19,276,567.08
Contributed Capital - Grant	1,453,004.72
State Grant - Fire Wise	16,964.10
Total Fund Balance	\$20,746,535.90
Total Liabilities and Equity	\$25,299,108.55

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Revenue & Expenditures						
Administrative Dept						
Revenue						
4100	Facilities Rental - Long Term	600.00	2,400.00	3,600	1,200.00	66.7%
4950	Other Income	0.00	369.94	0	(369.94)	0.0%
	Revenue	\$600.00	\$2,769.94	\$3,600	\$830.06	
	Gross Profit	\$600.00	\$2,769.94	\$3,600	\$0.00	
Expenses						
6020	Auditors' Fees	0.00	3,872.35	25,513	21,640.65	15.2%
6080	Capital Improvements - Facilit	0.00	7,571.71	0	(7,571.71)	0.0%
6140	Credit Cards Fees	165.86	734.25	800	65.75	91.8%
6180	Dues and Fees	0.00	50.00	584	534.00	8.6%
6200	Emp Benefit - Hosp Ins	1,663.00	11,641.00	30,888	19,247.00	37.7%
6240	Emp Benefit - Retirement	554.10	4,157.23	10,514	6,356.77	39.5%
6280	Equipment Purchased < \$5,000	0.00	0.00	5,000	5,000.00	0.0%
6400	Insurance - Workmen's Comp.	0.00	47.08	188	140.92	25.0%
6520	Miscellaneous	0.00	30.00	1,800	1,770.00	1.7%
6540	Notices and Ads	0.00	0.00	960	960.00	0.0%
6560	Payroll Tax Expense	1,317.40	9,870.92	16,795	6,924.08	58.8%
6580	Personnel Reimbursement	0.00	0.00	120	120.00	0.0%
6600	Postage	0.00	2,739.78	12,000	9,260.22	22.8%
6620	Purchased Services	1,858.72	7,002.55	15,938	8,935.45	43.9%
6640	Repair - Maint - Building	0.00	291.73	5,630	5,338.27	5.2%
6720	Repair - Maint - Equipment	0.00	335.00	960	625.00	34.9%
6840	Repair - Maint - Vehicles	0.00	68.35	400	331.65	17.1%
6980	Supplies	810.26	4,960.67	8,313	3,352.33	59.7%
7020	Telephone	652.39	4,466.94	15,024	10,557.06	29.7%
7040	Travel and Training	0.00	0.00	1,200	1,200.00	0.0%
7080	Unemployment	7.20	291.78	565	273.22	51.6%
7100	Utilitites	610.59	4,548.84	6,420	1,871.16	70.9%
5300	Wages	17,774.80	117,090.75	229,787	112,696.25	51.0%
	Expenses	\$25,414.32	\$179,770.93	\$389,399	\$209,628.07	
	Revenue Less Expenditures	(\$24,814.32)	(\$177,000.99)	(\$385,799)	\$0.00	
	Net Change in Fund Balance	(\$24,814.32)	(\$177,000.99)	(\$385,799)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Jul 2018	Jul 2018	Dec 2018	Dec 2018	Percent of
		Actual	Actual		Variance	Budget
Water Dept						
Revenue						
4260	Irrigation Service Income	0.00	300.00	900	600.00	33.3%
4340	Late Charges on Water and Sewe	946.41	5,593.93	6,000	406.07	93.2%
4200	Water Sales	55,735.34	272,786.52	524,924	252,137.48	52.0%
4240	Water Service Installation Cha	2,100.00	4,900.00	2,800	(2,100.00)	175.0%
4220	Water Turn-On Charges	990.00	10,395.00	10,800	405.00	96.3%
	Revenue	\$59,771.75	\$293,975.45	\$545,424	\$251,448.55	
	Gross Profit	\$59,771.75	\$293,975.45	\$545,424	\$0.00	
Expenses						
6020	Auditors' Fees	0.00	15,991.64	0	(15,991.64)	0.0%
6080	Capital Improvements - Facilit	0.00	129,396.00	0	(129,396.00)	0.0%
6120	Chemicals and Fertilizer	0.00	362.73	1,250	887.27	29.0%
6160	Depreciation Expense	303.31	2,123.17	3,642	1,518.83	58.3%
6180	Dues and Fees	54.36	1,021.44	1,540	518.56	66.3%
6200	Emp Benefit - Hosp Ins	165.47	1,165.69	10,548	9,382.31	11.1%
6240	Emp Benefit - Retirement	70.93	500.15	2,986	2,485.85	16.7%
6260	Engineering	0.00	0.00	15,000	15,000.00	0.0%
6280	Equipment Purchased < \$5,000	0.00	641.54	3,800	3,158.46	16.9%
6300	Fire Hydrants	0.00	0.00	8,150	8,150.00	0.0%
6340	Fuel Expense	288.48	1,851.22	7,800	5,948.78	23.7%
6400	Insurance - Workmen's Comp.	172.63	1,208.41	1,883	674.59	64.2%
6540	Notices and Ads	30.36	107.26	500	392.74	21.5%
6560	Payroll Tax Expense	315.15	2,214.88	7,178	4,963.12	30.9%
6620	Purchased Services	77.02	539.14	500	(39.14)	107.8%
6640	Repair - Maint - Building	0.00	38.32	1,500	1,461.68	2.6%
6720	Repair - Maint - Equipment	396.29	12,776.28	34,200	21,423.72	37.4%
6780	Repair - Maint - Radio	0.00	0.00	500	500.00	0.0%
6820	Repair - Maint - Tires	0.00	558.84	1,160	601.16	48.2%
6840	Repair - Maint - Vehicles	41.87	905.51	2,220	1,314.49	40.8%
6660	Repair - Maint- Line Repair	0.00	11,600.65	31,800	20,199.35	36.5%
6760	Repair- Maint- Parts/Material	1,373.97	16,839.46	22,260	5,420.54	75.6%
6920	Safety	0.00	0.00	1,000	1,000.00	0.0%
6980	Supplies	164.15	986.04	2,400	1,413.96	41.1%
7020	Telephone	581.46	4,131.64	7,753	3,621.36	53.3%
7040	Travel and Training	0.00	63.36	1,900	1,836.64	3.3%
7080	Unemployment	0.00	90.76	229	138.24	39.6%
7060	Uniforms	255.06	1,186.14	1,284	97.86	92.4%
7100	Utilitites	8,854.29	59,126.54	113,400	54,273.46	52.1%
5300	Wages	4,174.47	24,521.69	95,709	71,187.31	25.6%
	Expenses	\$17,319.27	\$289,948.50	\$382,092	\$92,143.50	
	Revenue Less Expenditures	\$42,452.48	\$4,026.95	\$163,332	\$0.00	
	Net Change in Fund Balance	\$42,452.48	\$4,026.95	\$163,332	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018	Percent of Budget
		Actual	Actual			Variance	
Sewer Dept							
Revenue							
4330	Debt Service - Sewer Treatment	22,124.99	333,537.57	242,326	(91,211.57)		137.6%
4300	Sewer Sales	32,288.02	186,789.05	340,164	153,374.95		54.9%
4320	Sewer Sales Installation Chrg	0.00	1,200.00	2,400	1,200.00		50.0%
	Revenue	\$54,413.01	\$521,526.62	\$584,890	\$63,363.38		
	Gross Profit	\$54,413.01	\$521,526.62	\$584,890	\$0.00		
Expenses							
6080	Capital Improvements - Facilit	0.00	5,493.91	0	(5,493.91)		0.0%
6120	Chemicals and Fertilizer	2,067.55	12,553.04	14,238	1,684.96		88.2%
6160	Depreciation Expense	380.01	2,660.07	6,390	3,729.93		41.6%
6180	Dues and Fees	0.00	4,247.00	4,155	(92.00)		102.2%
6200	Emp Benefit - Hosp Ins	819.53	5,729.31	10,548	4,818.69		54.3%
6240	Emp Benefit - Retirement	312.22	2,391.88	2,986	594.12		80.1%
6260	Engineering	0.00	0.00	5,000	5,000.00		0.0%
6280	Equipment Purchased < \$5,000	0.00	1,231.84	3,800	2,568.16		32.4%
6340	Fuel Expense	288.48	1,851.21	7,800	5,948.79		23.7%
6400	Insurance - Workmen's Comp.	172.63	1,208.41	1,695	486.59		71.3%
8010	Interest Expense	9,368.18	66,739.74	114,552	47,812.26		58.3%
6420	Lab Fees	625.00	5,054.00	7,800	2,746.00		64.8%
6540	Notices and Ads	0.00	177.07	300	122.93		59.0%
6560	Payroll Tax Expense	640.12	4,818.34	7,178	2,359.66		67.1%
6620	Purchased Services	1,206.52	7,316.14	22,050	14,733.86		33.2%
6640	Repair - Maint - Building	0.00	300.01	7,500	7,199.99		4.0%
6720	Repair - Maint - Equipment	0.00	4,308.53	20,000	15,691.47		21.5%
6800	Repair - Maint - Sewer Plant	1,635.12	11,099.83	29,256	18,156.17		37.9%
6820	Repair - Maint - Tires	0.00	558.84	1,160	601.16		48.2%
6840	Repair - Maint - Vehicles	4.09	420.49	2,220	1,799.51		18.9%
6660	Repair - Maint- Line Repair	0.00	0.00	2,500	2,500.00		0.0%
6760	Repair- Maint- Parts/Material	0.00	429.38	3,756	3,326.62		11.4%
6920	Safety	0.00	0.00	3,325	3,325.00		0.0%
6980	Supplies	168.62	1,352.20	3,000	1,647.80		45.1%
7020	Telephone	278.69	2,028.57	2,940	911.43		69.0%
7040	Travel and Training	0.00	396.61	1,900	1,503.39		20.9%
7080	Unemployment	0.00	149.25	229	79.75		65.2%
7060	Uniforms	0.00	0.00	1,200	1,200.00		0.0%
7100	Utilitites	3,630.35	33,026.04	66,000	32,973.96		50.0%
5300	Wages	8,640.96	58,971.03	95,709	36,737.97		61.6%
	Expenses	\$30,238.07	\$234,512.74	\$449,187	\$214,674.26		
	Revenue Less Expenditures	\$24,174.94	\$287,013.88	\$135,703	\$0.00		
	Net Change in Fund Balance	\$24,174.94	\$287,013.88	\$135,703	\$0.00		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Jul 2018 Actual	Year-To-Date Jan 2018 Jul 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget	
Road Dept						
Revenue						
4160	Contribution Income	0.00	40,000.00	40,000	0.00	100.0%
4820	Culvert Installation Income	0.00	0.00	500	500.00	0.0%
4800	Driveway Transitions	0.00	0.00	1,200	1,200.00	0.0%
4950	Other Income	0.00	85.55	500	414.45	17.1%
4840	Road Inspection Fee - Nonreund	0.00	750.00	800	50.00	93.8%
4970	Sale of Assets	0.00	50.00	0	(50.00)	0.0%
	Revenue	\$0.00	\$40,885.55	\$43,000	\$2,114.45	
	Gross Profit	\$0.00	\$40,885.55	\$43,000	\$0.00	
Expenses						
6060	Capital Improvements - Equipme	0.00	37,742.00	0	(37,742.00)	0.0%
6080	Capital Improvements - Facilit	62,905.48	80,282.89	0	(80,282.89)	0.0%
6120	Chemicals and Fertilizer	0.00	130.00	450	320.00	28.9%
6160	Depreciation Expense	258.03	1,806.21	3,096	1,289.79	58.3%
6180	Dues and Fees	0.00	383.61	1,000	616.39	38.4%
6200	Emp Benefit - Hosp Ins	1,663.00	11,641.00	21,942	10,301.00	53.1%
6240	Emp Benefit - Retirement	546.51	4,142.06	6,998	2,855.94	59.2%
6280	Equipment Purchased < \$5,000	965.00	2,624.10	3,000	375.90	87.5%
6340	Fuel Expense	(1,442.61)	2,750.75	24,000	21,249.25	11.5%
6380	Insurance	0.00	38.12	0	(38.12)	0.0%
6400	Insurance - Workmen's Comp.	321.71	2,251.97	5,461	3,209.03	41.2%
6540	Notices and Ads	0.00	0.00	300	300.00	0.0%
6560	Payroll Tax Expense	994.99	7,550.77	13,270	5,719.23	56.9%
6580	Personnel Reimbursement	0.00	114.00	0	(114.00)	0.0%
6620	Purchased Services	566.30	2,998.89	4,500	1,501.11	66.6%
6640	Repair - Maint - Building	0.00	471.03	500	28.97	94.2%
6720	Repair - Maint - Equipment	0.00	130.09	0	(130.09)	0.0%
6780	Repair - Maint - Radio	0.00	0.00	250	250.00	0.0%
6650	Repair - Maint - Street Light	0.00	190.46	700	509.54	27.2%
6820	Repair - Maint - Tires	0.00	1,131.59	5,000	3,868.41	22.6%
6840	Repair - Maint - Vehicles	524.70	2,612.72	12,000	9,387.28	21.8%
6760	Repair- Maint- Parts/Material	210.24	1,113.03	6,000	4,886.97	18.6%
6880	Repair-Maint Road Materials	434.44	3,265.30	18,000	14,734.70	18.1%
6920	Safety	0.00	231.82	250	18.18	92.7%
6960	Snow / Ice Removal	0.00	0.00	7,000	7,000.00	0.0%
6980	Supplies	57.97	732.93	2,500	1,767.07	29.3%
7020	Telephone	275.22	2,005.96	2,400	394.04	83.6%
7080	Unemployment	0.00	299.97	582	282.03	51.5%
7060	Uniforms	198.34	742.25	2,000	1,257.75	37.1%
7100	Utilitites	314.35	4,421.56	10,000	5,578.44	44.2%
5300	Wages	13,560.69	88,373.93	185,200	96,826.07	47.7%
	Expenses	\$82,354.36	\$260,179.01	\$336,399	\$76,219.99	
	Revenue Less Expenditures	(\$82,354.36)	(\$219,293.46)	(\$293,399)	\$0.00	
	Net Change in Fund Balance	(\$82,354.36)	(\$219,293.46)	(\$293,399)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Public Safety Dept						
Expenses						
6620	Purchased Services	4,000.00	24,000.00	48,000	24,000.00	50.0%
	Expenses	\$4,000.00	\$24,000.00	\$48,000	\$24,000.00	
	Revenue Less Expenditures	(\$4,000.00)	(\$24,000.00)	(\$48,000)	\$0.00	
	Net Change in Fund Balance	(\$4,000.00)	(\$24,000.00)	(\$48,000)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Jul 2018	Jul 2018	Dec 2018	Dec 2018	Percent of
		Actual	Actual		Variance	Budget
Fire Dept						
Revenue						
4920	Act 833	0.00	1,500.00	12,000	10,500.00	12.5%
4160	Contribution Income	225.00	225.00	1,000	775.00	22.5%
4100	Facilities Rental - Long Term	4,000.00	16,000.00	24,000	8,000.00	66.7%
4950	Other Income	800.00	800.00	1,000	200.00	80.0%
4970	Sale of Assets	0.00	500.00	0	(500.00)	0.0%
	Revenue	\$5,025.00	\$19,025.00	\$38,000	\$18,975.00	
	Gross Profit	\$5,025.00	\$19,025.00	\$38,000	\$0.00	
Expenses						
6000	Act 833	0.00	0.00	8,300	8,300.00	0.0%
6500	Advertising	0.00	48.15	0	(48.15)	0.0%
6160	Depreciation Expense	1,422.31	9,956.17	17,070	7,113.83	58.3%
6180	Dues and Fees	30.00	691.25	800	108.75	86.4%
6200	Emp Benefit - Hosp Ins	921.00	4,912.00	12,150	7,238.00	40.4%
6230	Emp Benefit - LOPFI	2,072.18	14,272.23	26,500	12,227.77	53.9%
6240	Emp Benefit - Retirement	346.49	2,533.09	5,204	2,670.91	48.7%
6280	Equipment Purchased < \$5,000	0.00	4,072.93	4,000	(72.93)	101.8%
6340	Fuel Expense	676.34	3,325.66	8,000	4,674.34	41.6%
6400	Insurance - Workmen's Comp.	392.33	2,746.31	4,708	1,961.69	58.3%
6560	Payroll Tax Expense	126.28	1,257.87	3,065	1,807.13	41.0%
6580	Personnel Reimbursement	0.00	8,800.00	16,000	7,200.00	55.0%
6010	PPE	0.00	0.00	6,000	6,000.00	0.0%
6620	Purchased Services	475.31	1,285.17	5,000	3,714.83	25.7%
6640	Repair - Maint - Building	0.00	2,952.04	4,200	1,247.96	70.3%
6720	Repair - Maint - Equipment	79.00	490.76	3,800	3,309.24	12.9%
6780	Repair - Maint - Radio	0.00	0.00	3,000	3,000.00	0.0%
6820	Repair - Maint - Tires	0.00	809.30	2,800	1,990.70	28.9%
6840	Repair - Maint - Vehicles	205.06	885.94	4,700	3,814.06	18.8%
6660	Repair - Maint- Line Repair	0.00	22.77	0	(22.77)	0.0%
6980	Supplies	73.16	1,562.77	2,000	437.23	78.1%
7020	Telephone	357.23	2,550.97	3,420	869.03	74.6%
7040	Travel and Training	79.00	1,222.94	2,000	777.06	61.1%
7080	Unemployment	5.87	195.67	326	130.33	60.0%
7060	Uniforms	0.00	682.20	900	217.80	75.8%
7100	Utilities	466.93	2,906.29	7,000	4,093.71	41.5%
5300	Wages	9,014.71	59,211.46	110,486	51,274.54	53.6%
	Expenses	\$16,743.20	\$127,393.94	\$261,429	\$134,035.06	
	Revenue Less Expenditures	(\$11,718.20)	(\$108,368.94)	(\$223,429)	\$0.00	
	Net Change in Fund Balance	(\$11,718.20)	(\$108,368.94)	(\$223,429)	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018 Jul 2018 Actual	Jan 2018 Jul 2018 Actual	Jan 2018 Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Restaurant - Golf Operations						
Revenue						
4160	Contribution Income	0.00	541.98	0	(541.98)	0.0%
4650	Sales - Beer	2,440.62	12,464.83	18,400	5,935.17	67.7%
4660	Sales - Beverage	1,830.31	9,361.71	16,400	7,038.29	57.1%
4670	Sales - Food	11,268.35	80,270.75	133,800	53,529.25	60.0%
	Revenue	\$15,539.28	\$102,639.27	\$168,600	\$65,960.73	
	Gross Profit	\$15,539.28	\$102,639.27	\$168,600	\$0.00	
Expenses						
6500	Advertising	0.00	510.00	0	(510.00)	0.0%
5000	Cost of Sales - Beer	1,392.36	6,290.73	8,836	2,545.27	71.2%
5050	Cost of Sales - Beverage	558.00	2,274.09	4,920	2,645.91	46.2%
5100	Cost of Sales - Food	4,336.73	35,161.09	53,520	18,358.91	65.7%
6160	Depreciation Expense	104.36	730.52	0	(730.52)	0.0%
6180	Dues and Fees	0.00	721.25	730	8.75	98.8%
6200	Emp Benefit - Hosp Ins	0.00	1,535.00	4,044	2,509.00	38.0%
6240	Emp Benefit - Retirement	0.00	0.00	1,248	1,248.00	0.0%
6340	Fuel Expense	0.00	22.96	0	(22.96)	0.0%
6400	Insurance - Workmen's Comp.	86.31	604.17	1,130	525.83	53.5%
6540	Notices and Ads	0.00	886.00	420	(466.00)	211.0%
6560	Payroll Tax Expense	338.37	2,952.49	4,739	1,786.51	62.3%
6580	Personnel Reimbursement	0.00	27.00	0	(27.00)	0.0%
6620	Purchased Services	69.42	1,039.85	0	(1,039.85)	0.0%
6640	Repair - Maint - Building	0.00	0.27	2,070	2,069.73	0.0%
6720	Repair - Maint - Equipment	0.00	699.28	2,070	1,370.72	33.8%
6980	Supplies	444.53	3,732.46	3,450	(282.46)	108.2%
7040	Travel and Training	0.00	0.00	300	300.00	0.0%
7080	Unemployment	24.39	208.48	430	221.52	48.5%
7060	Uniforms	0.00	109.39	250	140.61	43.8%
7100	Utilitites	667.59	5,708.66	4,800	(908.66)	118.9%
5300	Wages	4,423.18	36,975.00	63,184	26,209.00	58.5%
	Expenses	\$12,445.24	\$100,188.69	\$156,141	\$55,952.31	
	Revenue Less Expenditures	\$3,094.04	\$2,450.58	\$12,459	\$0.00	
	Net Change in Fund Balance	\$3,094.04	\$2,450.58	\$12,459	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Jul 2018 Jul 2018 Actual	Year-To-Date Jan 2018 Jul 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
18-Hole Course Maintenance					
Revenue					
4160 Contribution Income	147.50	362.00	0	(362.00)	0.0%
	Revenue	\$147.50	\$362.00	\$0	(\$362.00)
	Gross Profit	\$147.50	\$362.00	\$0	\$0.00
Expenses					
6120 Chemicals and Fertilizer	0.00	51,388.59	58,000	6,611.41	88.6%
9980 Depreciation	0.00	0.00	31,652	31,652.00	0.0%
6160 Depreciation Expense	2,637.72	18,464.04	0	(18,464.04)	0.0%
6180 Dues and Fees	60.00	486.00	700	214.00	69.4%
6200 Emp Benefit - Hosp Ins	1,535.00	10,131.00	18,420	8,289.00	55.0%
6240 Emp Benefit - Retirement	461.63	3,405.50	4,613	1,207.50	73.8%
6280 Equipment Purchased < \$5,000	0.00	1,762.75	3,400	1,637.25	51.8%
6340 Fuel Expense	3,482.47	11,502.25	14,000	2,497.75	82.2%
6400 Insurance - Workmen's Comp.	211.86	1,483.02	2,448	964.98	60.6%
8010 Interest Expense	123.20	1,042.75	5,906	4,863.25	17.7%
6560 Payroll Tax Expense	1,209.28	8,096.82	13,491	5,394.18	60.0%
6580 Personnel Reimbursement	0.00	10.00	0	(10.00)	0.0%
6600 Postage	0.00	14.33	0	(14.33)	0.0%
6620 Purchased Services	0.00	10,837.72	7,000	(3,837.72)	154.8%
6640 Repair - Maint - Building	0.00	376.18	450	73.82	83.6%
6720 Repair - Maint - Equipment	397.04	9,005.54	11,000	1,994.46	81.9%
6780 Repair - Maint - Radio	0.00	0.00	400	400.00	0.0%
6820 Repair - Maint - Tires	328.48	344.34	900	555.66	38.3%
6840 Repair - Maint - Vehicles	16.79	75.80	600	524.20	12.6%
6660 Repair - Maint- Line Repair	664.76	7,017.64	9,000	1,982.36	78.0%
6920 Safety	0.00	212.38	400	187.62	53.1%
6940 Seed, Sod, and Soil	0.00	3,833.89	15,000	11,166.11	25.6%
6980 Supplies	376.85	2,233.37	2,600	366.63	85.9%
7020 Telephone	419.85	3,049.71	2,940	(109.71)	103.7%
7040 Travel and Training	0.00	315.68	1,000	684.32	31.6%
7080 Unemployment	39.08	425.75	678	252.25	62.8%
7060 Uniforms	251.91	1,417.46	1,860	442.54	76.2%
7100 Utilitites	2,780.45	16,829.49	25,000	8,170.51	67.3%
5300 Wages	16,317.88	104,163.65	179,875	75,711.35	57.9%
	Expenses	\$31,314.25	\$267,925.65	\$411,333	\$143,407.35
	Revenue Less Expenditures	(\$31,166.75)	(\$267,563.65)	(\$411,333)	\$0.00
	Net Change in Fund Balance	(\$31,166.75)	(\$267,563.65)	(\$411,333)	\$0.00

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018 Jul 2018 Actual	Jan 2018 Jul 2018 Actual	Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
18 Hole Course-Golf Operations						
Revenue						
4510	Cash Long/Short	(9.26)	9.50	0	(9.50)	0.0%
4020	Family Golf - Access Card	0.00	15,930.00	21,288	5,358.00	74.8%
4540	Fees - Green	15,314.42	62,333.74	103,075	40,741.26	60.5%
4030	Individual Golf - Access Card	0.00	49,545.85	46,899	(2,646.85)	105.6%
4950	Other Income	456.90	852.60	2,625	1,772.40	32.5%
4580	Pass - Golf Cart	812.50	9,336.50	20,100	10,763.50	46.5%
4560	Private Cart Fee	0.00	16,946.25	19,300	2,353.75	87.8%
4640	Pull Cart Rental	0.00	0.00	1,075	1,075.00	0.0%
4710	Range Balls	601.00	2,760.00	4,325	1,565.00	63.8%
4090	Range Card	55.00	1,684.80	2,025	340.20	83.2%
4600	Rent - Cart	7,595.90	28,148.45	44,300	16,151.55	63.5%
4610	Rent - Club	310.00	528.00	0	(528.00)	0.0%
4630	Rent - Facilities Short Term	0.00	570.10	0	(570.10)	0.0%
4680	Sales - Merchandise	7,580.13	31,173.16	53,500	22,326.84	58.3%
4700	Storage - Cart	160.00	9,214.60	11,050	1,835.40	83.4%
	Revenue	\$32,876.59	\$229,033.55	\$329,562	\$100,528.45	
	Gross Profit	\$32,876.59	\$229,033.55	\$329,562	\$0.00	
Expenses						
6500	Advertising	200.00	3,722.13	5,000	1,277.87	74.4%
5150	Cost of Sales - Merchandise	4,954.44	19,690.21	33,605	13,914.79	58.6%
6140	Credit Cards Fees	671.60	3,776.07	5,075	1,298.93	74.4%
6180	Dues and Fees	0.00	1,535.25	3,525	1,989.75	43.6%
6200	Emp Benefit - Hosp Ins	678.00	4,746.00	8,946	4,200.00	53.1%
6240	Emp Benefit - Retirement	200.08	1,500.60	2,500	999.40	60.0%
6280	Equipment Purchased < \$5,000	0.00	0.00	7,500	7,500.00	0.0%
6340	Fuel Expense	0.00	0.00	3,275	3,275.00	0.0%
6400	Insurance - Workmen's Comp.	78.47	549.29	377	(172.29)	145.7%
5200	Inventory Control	(181.64)	4,843.50	0	(4,843.50)	0.0%
6520	Miscellaneous	0.00	0.00	575	575.00	0.0%
6540	Notices and Ads	0.00	0.00	835	835.00	0.0%
6560	Payroll Tax Expense	751.29	5,023.84	8,063	3,039.16	62.3%
6620	Purchased Services	3,162.21	19,928.23	25,500	5,571.77	78.1%
6640	Repair - Maint - Building	0.00	179.27	4,200	4,020.73	4.3%
6720	Repair - Maint - Equipment	597.55	1,451.92	5,200	3,748.08	27.9%
6780	Repair - Maint - Radio	0.00	0.00	120	120.00	0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	900	900.00	0.0%
6980	Supplies	299.18	2,800.71	4,825	2,024.29	58.0%
7020	Telephone	380.30	2,698.11	2,282	(416.11)	118.2%
7040	Travel and Training	0.00	778.11	1,200	421.89	64.8%
7080	Unemployment	36.29	283.47	734	450.53	38.6%
7060	Uniforms	0.00	157.20	900	742.80	17.5%
7100	Utilitites	431.48	3,209.00	12,500	9,291.00	25.7%
5300	Wages	10,046.98	61,411.21	107,504	46,092.79	57.1%
	Expenses	\$22,306.23	\$138,284.12	\$245,141	\$106,856.88	
	Revenue Less Expenditures	\$10,570.36	\$90,749.43	\$84,421	\$0.00	
	Net Change in Fund Balance	\$10,570.36	\$90,749.43	\$84,421	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Jul 2018 Jul 2018 Actual	Year-To-Date Jan 2018 Jul 2018 Actual	Annual Budget Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Recreation Center					
Revenue					
4510	Cash Long/Short	6.20	(4.33)	0	4.33 0.0%
4160	Contribution Income	0.00	1,000.00	0	(1,000.00) 0.0%
4020	Family Golf - Access Card	0.00	1,980.00	4,102	2,122.00 48.3%
4040	Family Recreation - Access Car	431.34	12,056.34	9,387	(2,669.34) 128.4%
4540	Fees - Green	4,054.00	10,507.60	17,925	7,417.40 58.6%
4550	Fees - Recreation	4,897.57	10,331.94	7,500	(2,831.94) 137.8%
4570	Fees - User - w/o Activity Car	0.00	0.00	14,525	14,525.00 0.0%
4030	Individual Golf - Access Card	0.00	870.00	4,406	3,536.00 19.7%
4070	Individual Recreation - Access	85.00	2,125.00	1,540	(585.00) 138.0%
4950	Other Income	124.34	465.54	0	(465.54) 0.0%
4560	Private Cart Fee	0.00	0.00	100	100.00 0.0%
4640	Pull Cart Rental	0.00	4.00	0	(4.00) 0.0%
4600	Rent - Cart	2,002.00	4,533.00	6,000	1,467.00 75.6%
4610	Rent - Club	60.00	170.00	700	530.00 24.3%
4630	Rent - Facilities Short Term	2,990.00	6,197.50	3,220	(2,977.50) 192.5%
4650	Sales - Beer	0.00	13.54	0	(13.54) 0.0%
4660	Sales - Beverage	749.95	1,743.13	1,900	156.87 91.7%
4670	Sales - Food	644.38	1,795.86	1,750	(45.86) 102.6%
4680	Sales - Merchandise	370.92	1,006.04	1,500	493.96 67.1%
	Revenue	\$16,415.70	\$54,795.16	\$74,555	\$19,759.84
	Gross Profit	\$16,415.70	\$54,795.16	\$74,555	\$0.00
Expenses					
6080	Capital Improvements - Facilit	0.00	42,899.50	0	(42,899.50) 0.0%
6120	Chemicals and Fertilizer	0.00	992.75	4,800	3,807.25 20.7%
5050	Cost of Sales - Beverage	591.64	1,680.02	1,300	(380.02) 129.2%
5100	Cost of Sales - Food	308.21	1,287.51	1,300	12.49 99.0%
5150	Cost of Sales - Merchandise	143.15	425.88	1,200	774.12 35.5%
6140	Credit Cards Fees	104.18	290.69	700	409.31 41.5%
6160	Depreciation Expense	71.59	501.13	0	(501.13) 0.0%
6180	Dues and Fees	0.00	56.25	950	893.75 5.9%
6240	Emp Benefit - Retirement	68.19	347.12	523	175.88 66.4%
6280	Equipment Purchased < \$5,000	0.00	0.00	3,000	3,000.00 0.0%
6340	Fuel Expense	0.00	0.00	1,800	1,800.00 0.0%
6400	Insurance - Workmen's Comp.	86.31	604.17	942	337.83 64.1%
5200	Inventory Control	(78.59)	(85.23)	0	85.23 0.0%
6520	Miscellaneous	0.00	239.18	140	(99.18) 170.8%
6560	Payroll Tax Expense	488.50	2,289.81	3,517	1,227.19 65.1%
6580	Personnel Reimbursement	0.00	10.00	600	590.00 1.7%
6620	Purchased Services	1,597.05	10,343.92	15,000	4,656.08 69.0%
6640	Repair - Maint - Building	168.92	7,413.82	8,000	586.18 92.7%
6720	Repair - Maint - Equipment	0.00	1,459.26	5,000	3,540.74 29.2%
6780	Repair - Maint - Radio	0.00	0.00	32	32.00 0.0%
6840	Repair - Maint - Vehicles	0.00	0.00	240	240.00 0.0%
6760	Repair- Maint- Parts/Material	351.80	1,562.70	4,000	2,437.30 39.1%
6980	Supplies	804.73	3,087.82	5,000	1,912.18 61.8%
7020	Telephone	353.18	2,522.77	2,500	(22.77) 100.9%
7040	Travel and Training	56.14	56.14	300	243.86 18.7%
7080	Unemployment	37.03	178.32	627	448.68 28.4%
7060	Uniforms	0.00	0.00	175	175.00 0.0%
7100	Utilites	1,652.26	7,334.80	18,500	11,165.20 39.6%

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Jan 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
5300	Wages	6,385.49	29,666.47	46,898	17,231.53	63.3%
	Expenses	\$13,189.78	\$115,164.80	\$127,044	\$11,879.20	
	Revenue Less Expenditures	\$3,225.92	(\$60,369.64)	(\$52,489)	\$0.00	
	Net Change in Fund Balance	\$3,225.92	(\$60,369.64)	(\$52,489)	\$0.00	

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018 Jul 2018 Actual	Jan 2018 Jul 2018 Actual	Jan 2018 Dec 2018	Jan 2018 Dec 2018 Variance	Dec 2018 Percent of Budget
Holiday Island Marina						
Revenue						
4100	Facilities Rental - Long Term	1,698.33	170,313.22	192,410	22,096.78	88.5%
4950	Other Income	16,803.11	16,878.11	0	(16,878.11)	0.0%
	Revenue	\$18,501.44	\$187,191.33	\$192,410	\$5,218.67	
	Gross Profit	\$18,501.44	\$187,191.33	\$192,410	\$0.00	
Expenses						
6080	Capital Improvements - Facilit	10,786.55	10,786.55	0	(10,786.55)	0.0%
6180	Dues and Fees	0.00	350.00	325	(25.00)	107.7%
8010	Interest Expense	0.00	0.00	90	90.00	0.0%
6520	Miscellaneous	0.00	9,254.40	0	(9,254.40)	0.0%
6540	Notices and Ads	0.00	183.69	0	(183.69)	0.0%
6620	Purchased Services	2,945.59	47,961.51	86,197	38,235.49	55.6%
6640	Repair - Maint - Building	0.00	3,565.67	6,920	3,354.33	51.5%
6720	Repair - Maint - Equipment	0.00	7,979.88	500	(7,479.88)	1,596.0%
6980	Supplies	0.00	614.58	0	(614.58)	0.0%
7020	Telephone	(173.56)	(23.20)	0	23.20	0.0%
7100	Utilitites	193.91	1,004.18	1,185	180.82	84.7%
	Expenses	\$13,752.49	\$81,677.26	\$95,217	\$13,539.74	
	Revenue Less Expenditures	\$4,748.95	\$105,514.07	\$97,193	\$0.00	
	Net Change in Fund Balance	\$4,748.95	\$105,514.07	\$97,193	\$0.00	

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Campground Recreation						
Revenue						
4510	Cash Long/Short	12.88	18.46	0	(18.46)	0.0%
4160	Contribution Income	0.00	73.84	0	(73.84)	0.0%
4630	Rent - Facilities Short Term	1,588.00	7,725.00	10,940	3,215.00	70.6%
	Revenue	\$1,600.88	\$7,817.30	\$10,940	\$3,122.70	
	Gross Profit	\$1,600.88	\$7,817.30	\$10,940	\$0.00	
Expenses						
6280	Equipment Purchased < \$5,000	1,041.58	1,041.58	0	(1,041.58)	0.0%
6620	Purchased Services	616.61	3,529.36	4,965	1,435.64	71.1%
6640	Repair - Maint - Building	0.00	493.09	500	6.91	98.6%
6720	Repair - Maint - Equipment	0.00	0.00	175	175.00	0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	105	105.00	0.0%
6980	Supplies	76.52	114.71	220	105.29	52.1%
7020	Telephone	159.95	1,194.65	1,128	(66.65)	105.9%
7100	Utilitites	821.37	1,943.13	3,564	1,620.87	54.5%
	Expenses	\$2,716.03	\$8,316.52	\$10,657	\$2,340.48	
	Revenue Less Expenditures	(\$1,115.15)	(\$499.22)	\$283	\$0.00	
	Net Change in Fund Balance	(\$1,115.15)	(\$499.22)	\$283	\$0.00	

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018
		Jul 2018	Jan 2018	Jan 2018	Dec 2018	Dec 2018
		Actual	Actual	Dec 2018	Variance	Percent of Budget
Clubhouse						
Revenue						
4630	Rent - Facilities Short Term	0.00	0.00	3,498	3,498.00	0.0%
	Revenue	\$0.00	\$0.00	\$3,498	\$3,498.00	
	Gross Profit	\$0.00	\$0.00	\$3,498	\$0.00	
Expenses						
6560	Payroll Tax Expense	47.23	214.98	406	191.02	53.0%
6620	Purchased Services	126.04	1,083.75	1,500	416.25	72.3%
6640	Repair - Maint - Building	64.50	1,751.05	4,500	2,748.95	38.9%
6720	Repair - Maint - Equipment	0.00	0.00	4,500	4,500.00	0.0%
6940	Seed, Sod, and Soil	0.00	95.23	0	(95.23)	0.0%
6980	Supplies	102.74	579.49	2,300	1,720.51	25.2%
7080	Unemployment	3.70	16.84	64	47.16	26.3%
7100	Utilitites	769.70	5,837.39	11,600	5,762.61	50.3%
5300	Wages	617.44	2,771.67	5,410	2,638.33	51.2%
	Expenses	\$1,731.35	\$12,350.40	\$30,280	\$17,929.60	
	Revenue Less Expenditures	(\$1,731.35)	(\$12,350.40)	(\$26,782)	\$0.00	
	Net Change in Fund Balance	(\$1,731.35)	(\$12,350.40)	(\$26,782)	\$0.00	

**Holiday Island Suburban Improvement District
Statement of Revenue and Expenditures**

Acct No		Current Period	Year-To-Date	Annual Budget	Annual Budget	Jan 2018	Jan 2018
		Jul 2018 Jul 2018 Actual	Jan 2018 Jul 2018 Actual	Jan 2018 Dec 2018	Dec 2018	Dec 2018 Variance	Dec 2018 Percent of Budget
Non-Departmental/Control							
Revenue							
4400	Assessment Income - Current	(707.54)	1,829,844.08	1,814,807	(15,037.08)		100.8%
4440	Assessment Income - Penalties	0.00	(1,998.30)	25,000	26,998.30		(8.0%)
4160	Contribution Income	0.00	5,500.00	24,000	18,500.00		22.9%
4330	Debt Service - Sewer Treatment	0.00	0.00	197,288	197,288.00		0.0%
4960	Interest Income	3,248.97	14,195.58	18,204	4,008.42		78.0%
4950	Other Income	2,356.73	99,771.48	20,508	(79,263.48)		486.5%
4970	Sale of Assets	0.00	1,904.00	0	(1,904.00)		0.0%
4000	Security Fee	7,859.00	54,617.34	90,000	35,382.66		60.7%
	Revenue	\$12,757.16	\$2,003,834.18	\$2,189,807	\$185,972.82		
	Gross Profit	\$12,757.16	\$2,003,834.18	\$2,189,807	\$0.00		
Expenses							
6500	Advertising	500.00	21,927.71	25,800	3,872.29		85.0%
5540	Assessment Expense - Uncollect	0.00	5,296.93	28,000	22,703.07		18.9%
6200	Emp Benefit - Hosp Ins	0.00	(307.00)	0	307.00		0.0%
6350	Hiking Trail	0.00	2,494.00	0	(2,494.00)		0.0%
6380	Insurance	8,313.91	69,360.43	118,452	49,091.57		58.6%
6400	Insurance - Workmen's Comp.	47.08	282.48	0	(282.48)		0.0%
6440	Legal Fees	0.00	18,900.34	20,400	1,499.66		92.6%
6460	Licensing State of Arkansas -	0.00	27.50	48	20.50		57.3%
6520	Miscellaneous	(990.00)	603.00	1,440	837.00		41.9%
6540	Notices and Ads	0.00	0.00	175	175.00		0.0%
6620	Purchased Services	170.00	12,209.20	12,223	13.80		99.9%
6640	Repair - Maint - Building	0.00	0.00	1,200	1,200.00		0.0%
6760	Repair- Maint- Parts/Material	0.00	0.00	30,000	30,000.00		0.0%
6950	Storm Damage Expense	909.15	118,101.05	0	(118,101.05)		0.0%
6980	Supplies	145.99	190.99	0	(190.99)		0.0%
7000	Taxes - Real Estate and Person	0.00	0.00	63,500	63,500.00		0.0%
	Expenses	\$9,096.13	\$249,086.63	\$301,238	\$52,151.37		
	Revenue Less Expenditures	\$3,661.03	\$1,754,747.55	\$1,888,569	\$0.00		
	Net Change in Fund Balance	\$3,661.03	\$1,754,747.55	\$1,888,569	\$0.00		

Holiday Island Suburban Improvement District Statement of Revenue and Expenditures

Acct No	Current Period Jul 2018 Jul 2018 Actual	Year-To-Date Jan 2018 Jul 2018 Actual	Annual Budget Jan 2018 Jan 2018 Dec 2018	Annual Budget Jan 2018 Dec 2018 Variance	Jan 2018 Dec 2018 Percent of Budget
Fund Balances					
Beginning Fund Balance	20,811,508.31	19,371,479.74	0	0.00	0.0%
Net Change in Fund Balance	(64,972.41)	1,375,056.16	940,729	0.00	0.0%
Ending Fund Balance	20,746,535.90	20,746,535.90	0	0.00	0.0%